



U.S. General Services Administration
Office of Government-wide Policy
Motor Vehicle Policy

Home-to Work Transportation

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Can an employee take a government vehicle home?

- Generally, no.
- But this is the government- there are exceptions!

Not covered by HTW* rules

Employees on
official travel

Employees on
PCS travel

Employees
essential for...

Allowed by HTW rules

Field work

Clear and present
danger

Compelling
operational
consideration

Emergency



***Home-to-Work transportation (HTW)** is the use of a GOV, whether Agency-owned or leased, to transport an employee between his/her home and regular place of work.

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Home-to-Work Transportation (HTW) Laws & Regs

- 1986 Passenger Carrier Act – Home-to-Work
 - A.K.A– 31 U.S.C. 1344
- Federal Management Regulation (FMR) 102-5, Home-to-Work Transportation
 - FMR Bulletin B-35, Home-to-Work Transportation
- Related to HTW:
 - 1989 Ethics Reform Act – Incidental Use
 - Comptroller General decisions
 - Other Fleet Managers' experiences
 - Scope of Employment Determinations

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HTW Basics

- Employees may be approved HTW by the head of the agency for—
 - Field work (up to 2 years)
 - Approved by person or specific job position
 - Clear and present danger (15 days)
 - Compelling operational consideration (15 days)
 - Emergency (15 days)
- Approval authority may not be delegated!
- Field work means official work requiring the employee's presence at various locations other than his/her regular place of work. Field work covers: multiple stops(itinerant-type travel) within the accepted local commuting area; limited use beyond the local commuting area; and transportation to remote locations that are only accessible by Government-provided transportation.

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More HTW Basics

- *Clear and present danger* means highly unusual circumstances that present a threat to the physical safety of the employee or their property when the danger is:
 - (1) Real; and
 - (2) Immediate or imminent, not merely potential; and
 - (3) The use of a Government passenger carrier would provide protection not otherwise available.
- *Compelling operational considerations* means those circumstances where home-to-work transportation is essential to the conduct of *official business* or would substantially increase a Federal agency's efficiency and economy.



Still more HTW basics

- *Emergency* means circumstances that exist whenever there is an immediate, unforeseeable, temporary need to provide home-to-work transportation for those employees necessary to the uninterrupted performance of the agency's mission (assumes other transportation would not be available).
- *Telework, Virtual Workers, and Home-to-Work—*
 - If someone asks, refer them to the General Counsel.
 - GSA OGC says HTW still applies even if the employee's home is the official duty station.
 - At least one agency's GC has disagreed with this interpretation.



Reporting HTW

Reports to Congress:

Agencies “must submit your determinations to the following Congressional Committees:

- (a) Chairman, Committee on Homeland Security & Governmental Affairs
- (b) Chairman, Committee on Oversight and Government Reform

Agencies must report determinations to Congress no later than 60 calendar days after approval. Agencies may consolidate any subsequent determinations **into a single report and submit them quarterly.**

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Tracking HTW Usage

Documentation/Logs:

- Agencies must maintain logs or other records necessary to verify that any home-to-work transportation was for official purposes.
- Each agency may decide the organizational level at which the logs should be maintained and kept.

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Tracking HTW Usage

Documentation/Logs:

The logs or other records should be easily accessible for audit and should contain:

- (a) Name and title of employee (or other identification, if confidential) using the passenger carrier;
- (b) Name and title of person authorizing use;
- (c) Passenger carrier identification;
- (d) Date(s) home-to-work transportation is authorized;
- (e) Location of residence;
- (f) Duration; and
- (g) Circumstances requiring home-to-work transportation.



HTW Log Example – GSA

MONTHLY HOME-TO-WORK TRANSPORTATION LOG

SEE REVERSE FOR INSTRUCTIONS ON COMPLETING FORM AND FOR PRIVACY ACT INFORMATION

EMPLOYEE NAME AND TITLE <i>(If confidential, provide other identification)</i>		SOCIAL SECURITY NUMBER		OFFICE SYMBOL		
HOME ADDRESS OF EMPLOYEE <i>(Include ZIP code)</i>		PAYROLL BLOCK NUMBER		DETERMINATION NUMBER		
		DURATION OF AUTHORIZATION				

DATE	CIRCUMSTANCES REQUIRING HOME-TO-WORK TRANSPORTATION	OTHER THAN FIELD WORK (Check)	FIELD WORK (Check)	VEHICLE LICENSE TAG NUMBER	ROUND TRIP (Check)	ONE WAY TRIP (Check)
		<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>
		<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>
		<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>

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HTW Log Example – GSA

		<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>
		<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>
		<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>
		<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>
		<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>

COMPUTE TOTAL AS FOLLOWS:

MULTIPLY TOTAL NUMBER OF ROUND TRIPS BY \$3.00

MULTIPLY TOTAL NUMBER OF ONE WAY TRIPS BY \$1.50

ENTER RESULTS IN APPROPRIATE BLOCKS AND ADD FOR TOTAL

TOTAL NUMBER OF TRIPS ©

ROUND TRIP TOTAL ©

ONE WAY TRIP TOTAL ©

TOTAL ©

SIGNATURE OF EMPLOYEE

DATE

SIGNATURE AND TITLE OF CONTROLLING OFFICIAL

DATE

GENERAL SERVICES ADMINISTRATION

GSA FORM 3601 (10-88)

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Not so basic HTW basics

- Accidents while using HTW – Scope of Employment?
- Comptroller General Decisions!
 - www.gao.gov
 - Search Home-to-Work Transportation
- Telematics (maybe?)
 - Location data– monitor driving to enforce official policies and minimize incidental usage.

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HTW and potential tax liability*

- IRS Fringe Benefit Guide for Federal, State, and Local Governments:
 - <https://www.irs.gov/pub/irs-pdf/p5137.pdf>
- IRS Publication 15-B, Employer's Tax Guide to Fringe Benefits
 - <https://www.irs.gov/pub/irs-pdf/p15b.pdf>
- IRS video:
<https://www.irsvideos.gov/EmployerProvidedVehicles/>

*Thank you, Department of Labor and the IRS!

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HTW and potential tax liability*

What is a “Commute”?

The distance an employee travels between the employee’s home and regular workplace is a “commute.” The IRS does not generally allow deductions for commuting expenses and commuting in an employer-provided vehicle incurs a taxable employee fringe benefit.

What is a Home-to-Work Transportation Commute?

HTW transportation is the use of a GOV, whether agency-owned or leased, to transport an employee between his/her home and regular place of work. *Even with the head of agency’s and agency management’s approval and acknowledgement that HTW use benefits the agency, HTW commuting incurs an employee taxable fringe benefit that the agency must annually report to the IRS.*

When do drivers record a trip in a GOV as “Home-to-Work” for Tax Purposes?

HTW approved employees must record every HTW trip that s/he has taken during the taxable calendar year.

*Thank you, Department of Labor and the IRS!

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HTW and potential tax liability*

- **Regular Work Location is an Agency Building**
 - If your regular work location is an Agency building, then any trip between that building and your home is a HTW transportation commute. You must report each one-way HTW trip taken using a GOV.
- **No Regular Work Location**
 - If an employee does not have a regular work location, Agency building or otherwise, then any trip between the employee's home and a work-necessitated location is recordable as HTW unless the work-necessitated location is outside of the employee's "Metropolitan Area." IRS generally defines an employee's Metropolitan Area as the 50 mile radius around an employee's residence.

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*Thank you,
Department of
Labor and the
IRS!

HTW and potential tax liability*

- *De minimus*: Infrequent commuting use of employer's car if no more than once per month is not taxable.
- The Agency must report employees' use of GOVs for commuting anytime if there is more than one round-trip HTW commute taken during a calendar month.
- If an employee takes more than one round-trip in a GOV during a calendar month, all trips taken during that calendar month are taxable and must be reported

*Thank you, Department of Labor and the IRS!

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HTW and potential tax liability*

- In accordance with the IRS “Commuting Rule,” GOVs used by employees for commuting have an assessed value of **\$1.50** for each one-way trip, unless the employee is a “control employee” as defined in IRS Publication 15-B (2017).
 - Commuting Rule: the distance an employee travels between the employee’s home and regular workplace is a “commute.”
- A “control employee” is either: (1) a government employee whose compensation is equal to or exceeds Executive Level V (\$151,700 in 2017), or (2) an elected official. Use lease valuation rule.

*Thank you, Department of Labor and the IRS!

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HTW and the role of the fleet manager

**Different for each agency, but
recommend managers at least:**

- Publish an internal HTW policy
- Develop HTW approval process
- Develop driver logs/tracking mechanism(s)
- Work with CFO and GC with regards to potential tax liability

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You've Got Motor Vehicle Policy Questions?

We've Got Answers

Vehicle.Policy@GSA.Gov